



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
REGION 5  
77 WEST JACKSON BOULEVARD  
CHICAGO, IL 60604-3590

US EPA RECORDS CENTER REGION 5



516865

AUG 23 2016

REPLY TO THE ATTENTION OF

SC-5J

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Advanced Medical Systems, Inc.  
c/o C. A. Stavole, Registered Agent  
5700 Pearl Road, Suite 202  
Cleveland, Ohio 44129

Re: Request for Information Pursuant to Section 104(e) of CERCLA  
Advanced Medical Systems Site  
1020 London Road, Cleveland, Cuyahoga County, Ohio  
Site Spill Identification Number C56V

Dear Mr./Ms. Stavole

This letter seeks the cooperation of Advanced Medical Systems, Inc. ("AMS") in providing information and documents relating to the contamination of the Advanced Medical Systems Site ("Site")

The U.S. Environmental Protection Agency completed a response action to address the release or threat of release of hazardous substances, pollutants or contaminants at the Site. The EPA is seeking additional information concerning the generation, storage, treatment, transportation and methods used to dispose of such substances. In addition, the EPA is investigating activities, materials and parties that contributed to contamination at the Site. The EPA believes that you might have information that may assist the agency in its efforts.

We encourage you to give this matter your immediate attention and request that you provide a complete and truthful response to this request for Information (Enclosure C) within fourteen (14) calendar days of your receipt of this letter.

Under Section 104(e)(2) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended (CERCLA), 42 U.S.C. § 9604(e)(2), the EPA has information gathering authority, which allows the EPA to require persons to furnish information or documents relating to

- (a) The identification, nature and quantity of materials which have been or are generated, treated, stored or disposed of at a vessel or facility or transported to a vessel or facility,

(b) The nature or extent of a release or threatened release of a hazardous substance or pollutant or contaminant at or from a vessel or facility, and

(c) Information relating to the ability of a person to pay for or to perform a cleanup.

While the EPA seeks your cooperation in this investigation, compliance with this request for information is required by law. In addition, providing false, fictitious or fraudulent statements or representations may subject you to criminal penalties under 18 U.S.C. § 1001. The information you provide may be used by the EPA in administrative, civil or criminal proceedings.

Some of the information the EPA is requesting may be considered by you to be confidential. Please be aware that you may not withhold the information upon that basis. If you wish the EPA to treat the information confidentially, you must advise the EPA of that fact by following the procedures outlined in Enclosure A, including the requirement for supporting your claim for confidentiality.

If you have information about other parties who may have information that may assist the agency in its investigation of the Site or may be responsible for the contamination at the Site, that information should be submitted within the timeframe noted above.

Section 104 of CERCLA, 42 U.S.C. § 9604, authorizes the EPA to pursue penalties for failure to comply with that section or for failure to respond adequately to requests for submissions of required information.

This request for information is not subject to the approval requirements of the Paperwork Reduction Act of 1995, 44 U.S.C. § 3501 *et seq*.

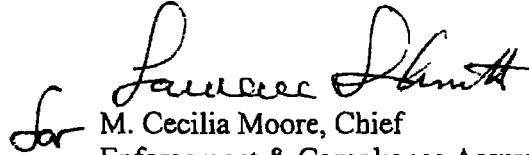
Instructions on how to respond to the questions in Enclosure C to this document are described in Enclosure A. Your response to this Information Request should be mailed to:

Cheryl McIntyre, Enforcement Specialist  
U.S. Environmental Protection Agency, Region 5  
Superfund Division - Enforcement & Compliance Assurance Branch  
Enforcement Services Section 1, SE-5J  
77 West Jackson Boulevard  
Chicago, Illinois 60604-3590

If you have additional questions about the history of the Site, the nature of the environmental conditions at the Site or the status of cleanup activities, please visit EPA's website at [www.epaossc.org/AMS](http://www.epaossc.org/AMS) or contact Stephen Wolfe, On-Scene Coordinator at (440) 250-1718, or [wolfe.stephen@epa.gov](mailto:wolfe.stephen@epa.gov). You also may contact Catherine Garypie, Associate Regional Counsel at (312) 886-5825, or [garypie.catherine@epa.gov](mailto:garypie.catherine@epa.gov). However, if you have specific questions about this request for information, please contact Cheryl McIntyre, Enforcement Specialist at (312) 886-1964, or [mcintyre.cheryl@epa.gov](mailto:mcintyre.cheryl@epa.gov).

We appreciate and look forward to your prompt response to this request for information

Sincerely,

  
for M. Cecilia Moore, Chief  
Enforcement & Compliance Assurance Branch

Enclosures

- A Instructions
- B Definitions
- C Requests
- D Declaration
- E Request for Tax Transcript
- F EPA Financial Statement for Businesses

cc: Christopher Jones, Esq  
Calfee, Halter & Griswold LLP  
1200 Huntington Center  
41 South High Street  
Columbus, Ohio 43215-3465

Enclosure A  
Information Request  
Advanced Medical Systems Site

**INSTRUCTIONS**

1. Answer Each Question Completely. You must provide a separate answer to each question and subpart set forth in this request for information. Incomplete, evasive, or ambiguous answers shall constitute failure to respond to this Information Request and may subject you to the penalties set out in the cover letter

2. Response Format and Copies Provide the responses to this request for information and copies of all requested documents either electronically or on paper (hard copy). Your submission, whether electronic or hard copy, must include an index that lists all the responsive documents provided, and that indicates where each document is referenced in the written response, and to which question or questions each document is responsive

Any documents you determine to be Confidential Business Information ("CBI") must be segregated out and submitted in a separate folder or on a separate compact disc ("CD"). These documents must be clearly marked as "Confidential Business Information".

If providing your response electronically, it must be submitted on a CD in Portable Document Format ("PDF") and comply with the following requirements

- (a) CBI and private, personal identifiable information ("PII") should be provided on separate media (e.g., a separate CD) and marked as such to ensure information is appropriately handled.
- (b) All documents originally smaller than 11 by 17 inches can be submitted electronically, any documents originally larger than 11 by 17 inches must be submitted in hard copy.
- (c) Electronic PDF files must be text-searchable
- (d) The document index must clearly identify any single electronic document which has been separated into multiple electronic files (because of size limitation or otherwise) and each component file that comprises the full document.

3. Number Each Answer Number each answer with the number of the question to which it corresponds.

4. Provide the Best Information Available. You must provide responses to the best of your ability, even if the information sought was never put down in writing or if the written documents are no longer available. You should seek out responsive information from current and former employees/agents. Submission of cursory responses when other responsive information is available to the Respondent will be considered noncompliance with this Information Request.

5. Identify Information Sources. For each question, identify all persons and documents you relied on for your answer.

6. Confidential Information. You must provide the information requested even though you may contend that it includes confidential information or trade secrets. You may assert a confidentiality claim covering part or all of the information requested, pursuant to 42 U.S.C. §§ 9604(e)(7)(E) and (F), and 40 C.F.R. § 2.203(b). All information claimed to be confidential should be contained on separate sheet(s) and should be clearly identified as "trade secret", "proprietary" or "company confidential". Your confidentiality claim should be supported by the submission of information consistent with 40 C.F.R. Part 2. Information covered by a confidentiality claim will be disclosed by the EPA only to the extent, and only by means of the procedures, provided in 40 C.F.R. §§ 2.201-2.311. If no such claim accompanies the information received by the EPA, it may be made available to the public by the EPA without further notice to you.

You should also provide a redacted version of the same document that removes all CBI and PII from the document. This redacted version of the document should remove all information that you claim is CBI or PII. Since all the CBI and PII is removed, this redacted version is not subject to the procedures of 40 C.F.R. Part 2. The EPA may make this redacted version available to the public without further notice to you.

7. Disclosure to the EPA Contractor. Information that you submit in response to this Information Request may be disclosed by the EPA to authorized representatives of the United States, pursuant to 40 C.F.R. § 2.310(h), even if you assert that all or part of it is confidential business information. The EPA -- may provide this information to its contractors for the purpose of organizing and/or analyzing the information contained in the responses to this request for information. If you are submitting information that you assert is entitled to treatment as confidential business information, you may comment on this intended disclosure within twenty (20) business days of receiving this request for information.

8. Personal Privacy Information. Personnel and medical files, and similar files the disclosure of which to the general public may constitute an invasion of privacy, should be segregated from your responses, included on separate sheet(s), and marked as "Personal Privacy Information". You should note, however, that unless prohibited by law, the EPA may disclose this information to the general public without further notice to you.

9. Objections. While you may object to certain questions in this request for information, you must provide responsive information notwithstanding those objections. To object without providing responsive information may subject you to the penalties set out in the cover letter.

10. Privilege. If you claim that any document responsive to this request for information is a communication for which you assert that a privilege exists for the entire document, identify (see Definitions) the document and provide the basis for asserting the privilege. For any document for which you assert that a privilege exists for a portion of it, provide the portion of the document for which you are not asserting a privilege, identify the portion of the document for which you are asserting the

privilege, and provide the basis for such an assertion. Please note that regardless of the assertion of any privilege, any facts contained in the document that are responsive to the request for information must be disclosed in your response

11. Declaration. You must complete the enclosed declaration, in hard copy with an original signature, certifying the accuracy of all statements in your response

Enclosure B  
Information Request  
Advanced Medical Systems Site

**DEFINITIONS**

Terms not defined here shall have their ordinary meaning, unless such terms are defined in Section 101 of CERCLA, 42 U.S.C. § 9601, or Volume 40 of the Code of Federal Regulations, in which case such statutory or regulatory definitions shall apply.

The following definitions apply to the following words as they appear in this request for information.

- 1 The term "you" or "Respondent" means the addressee of this Request, together with the addressee's agents, employees, and contractors.
- 2 The term "document" and "documents" means any method of recording, storing or transmitting information. "Document" includes, but is not limited to:
  - (a) writings of any kind, including, but not limited to, any of the following.
    - i letters, memoranda, fax transmittals;
    - ii meeting minutes, telephone records, notebooks;
    - iii agreements and contracts,
    - iv reports to shareholders, management, or government agencies,
    - v transportation manifests,
    - vi. copies of any document,
  - (b) any film, photograph, or sound recording on any type of device,
  - (c) any blueprints or drawings; and
  - (d) attachments to, or enclosures with, any document
3. The term "identify" means, with respect to a natural person, to set forth (a) the person's full name; (b) present or last known business and home addresses and telephone numbers; and (c) present or last known employer (include full name and address) with job title, position or business
4. The term "identify" means, with respect to a corporation, partnership, business trust or other entity, to set forth. (a) its full name; (b) complete street address; (c) legal form (e.g., corporation, partnership); (d) the state under whose laws the entity was organized; and (e) a brief description of its business
5. The term "identify" means, with respect to a document, to provide: (a) its customary business description (e.g., letter, invoice), (b) its date; (c) its number if any (e.g., invoice or purchase order number), (d) the identity of the author, addressee, and/or recipient; and (e) a summary of the substance

or the subject matter. Alternatively, Respondent may provide a complete copy of the document

6. The term "material" or "materials" means any and all raw materials, commercial products, wastes, chemicals, substances or matter of any kind.

7 The "period being investigated" and "the relevant time period" means from when you first owned or operated the Site to the present

8 The term "property" means any interest in real or personal property whatsoever, including fee interests, leases, licenses, rental and mineral rights

9 The "Site" means any or all property or area described as parcel No 115-33-001 at the address commonly known as 1020 London Road, Cleveland, Cuyahoga County, Ohio

10. The term "waste" or "wastes" includes, but is not limited to, trash, garbage, refuse, by-products, solid waste, hazardous waste, hazardous substances, and pollutants or contaminants, whether solid, liquid, or sludge This includes but is not limited to Cobalt-60

11. The term "business activities" means all actions, endeavors, ventures, or financing arrangements related in any manner whatsoever to the use and development of the Site, including surveying, sampling, grading, documentation, photography, demolition, construction, and waste disposal, and sales



Enclosure C  
Information Request  
Advanced Medical Systems Site

**REQUESTS**

- i) Identify all persons consulted in the preparation of the answers to this request for information.
  - ii) Identify all documents consulted, examined or referred to in the preparation of the answers to this request for information, and provide copies of all such documents
  - iii) If you have reason to believe that there may be persons able to provide a more detailed or complete response to any question or who may be able to provide additional responsive documents, identify such persons
- 4 Identify the current officers and employees of Advanced Medical Systems, Inc.
  - 5 Identify the current shareholders of Advanced Medical Systems, Inc.
  - 6 If you are a corporation, provide a copy of your Articles of Incorporation and By-Laws
  - 7 If you are a partnership, provide a copy of your Partnership Agreement
  - 8 If you are a trust, provide all relevant agreements and documents to support this claim
  - 9 Provide a copy of any agreement or contract that may indemnify your company and its present or past owners, operators, partners, and/or shareholders with respect to any costs that you may have to pay due to the response action EPA conducted at the Site
  - 10. Provide a list of all property, pollution and/or casualty liability insurance policies that you held during the relevant time period In your response, state the name and address of each insurance carrier, the amount of coverage under each policy, the commencement and expiration dates for each policy, whether or not any policy contains "pollution exclusion" clauses, and whether or not any policy covers or excludes sudden, non-sudden or both types of accidents. In lieu of providing this information, you may submit complete copies of all of your relevant insurance policies
  - 11. Provide a list of all claims you made against any of your policies in question 10 above In your response, state the name of the insurance company, policy number, claim number, date of claim, amount of claim, the specific loss or damage claimed, the current status of the claim, and the amount, date and recipient of any payment made on the claim including any settlements in compromise.
  - 12. Provide a copy of all of your corporate federal tax forms including all schedules and attachments that you filed with the Federal Internal Revenue Service, the state of Ohio, and any

other state in which you filed tax forms in the last five (5) years

13. Complete the enclosed form Request for Tax Transcript for the last five (5) years

14. Complete the enclosed form EPA Financial Statement for Businesses

15. Provide copies of all of your audited balance sheets, income statements, operating statements, statements of changes in financial position and statements of changes in stockholders' equity for the last five (5) years

16. State the dates during which you owned, operated or leased the Site and provide copies of all documents evidencing or relating to such ownership, operation or lease arrangement (e.g., deeds, leases).

17. Identify the prior owners of the Site. For each prior owner, further identify

(a) The dates of ownership,

(b) All evidence showing that they controlled access to the Site; and

(c) All evidence that a hazardous substance, pollutant or, was released or threatened to be released at the Site during the period that they owned the Site.

18. Identify the prior operators, including lessors, of the Site. For each such operator, further identify.

(a) The dates of operation,

(b) The nature of prior operations at the Site;

(c) All evidence that they controlled access to the Site, and

(d) All evidence that a hazardous substance, pollutant or contaminant was released or threatened to be released at or from the Site and/or its solid waste units during the period that they were operating the Site.

19. Describe the nature of your activities or business at the Site, with respect to purchasing, receiving, processing, storing, treating, disposing or otherwise handling hazardous substances or materials at the Site, including but not limited to Cobalt-60.

20. Provide a copy of the Decommissioning Plan for the Site

21. Provide a copy of all decommissioning cost estimates prepared for the Site.

22. Describe all decommissioning activities which have occurred at the Site.

23. Describe your plans for completing decommissioning of the Site
24. Describe any investigations of the soil, water (ground or surface), geology, hydrology or air quality on or about the Site which you or your consultants planning to perform.
25. Describe any removal or cleanup of any hazardous substances, pollutants or contaminants at the Site which you or your consultants planning to perform.
26. Provide copies of all local, state and federal environmental permits ever granted for the facility or any part thereof (e.g., RCRA permits, National Pollutant Discharge Elimination System permits).
27. Did the facility ever have "interim status" under RCRA? If so, and the facility does not currently have interim status, describe the circumstances under which the facility lost interim status
28. Did the facility ever file a notification of hazardous waste activity under RCRA? If so, provide a copy of such notification
29. Identify all leaks, spills or releases into the environment of any hazardous substances, pollutants or contaminants that have occurred at or from the Site, including but not limited to Cobalt-60. In addition, identify
- (a) When such releases occurred,
  - (b) How the releases occurred.
  - (c) The amount of each hazardous substances, pollutants or contaminants so released,
  - (d) Where such releases occurred;
  - (e) Any and all activities undertaken in response to each such release or threatened release, including the notification of any agencies or governmental units about the release;
  - (f) Any and all investigations of the circumstances, nature, extent or location of each release or threatened release including, the results of any soil, water (ground and surface) or air testing undertaken; and
  - (g) All persons with information relating to these releases

Enclosure D  
Information Request  
Advanced Medical Systems Site

**DECLARATION**

I declare under penalty of perjury that I am authorized to respond on behalf of the Respondent and that the foregoing is complete, true, and correct.

Executed on \_\_\_\_\_, 2016.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Type or Print Name

\_\_\_\_\_  
Title

—



U.S. Environmental Protection Agency, Region IX

**Financial Statement for Businesses \***

(If additional space is needed, attach a separate sheet)

1 Your name and address (including zipcode and county)		1a Business name and address (including zipcode and county)		2 Business phone number ( )	
3 Name and address of registered agent (including zipcode and county)		4 (Check appropriate box)			
		<input type="checkbox"/> Sole proprietor <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other (specify) _____ <input type="checkbox"/> Corporation			
5 State of Incorporation (or country if foreign)		5a Employer Identification Number		6 Date of Incorporation	
				7a Type of business	
				7b SIC Code	
8 Information about owner, partners, officers, directors, major shareholder (5% or more stock ownership), other holders of more than 5% equity interest, holders of rights to purchase more than equity interest and other persons with an ability to control					

Name and Title	Effective Date	Home Address	Social Security Number (optional)	Phone Number	Total Shares or Interest

**Section I****General Financial Information**

9 Last three years Federal and state income tax returns		Forms Filed	Tax Years ended	Net income before taxes	
10 Bank accounts (List all types of accounts including checking, savings, certificates of deposit, etc.)					
Name of Institution	Address	Type of Account	Account No.	Balance	
Total (Enter in Item 19)					

11 Bank Credit available (Lines of credit, etc.)					
Name of Institution	Address	Credit Limit	Amount Owed	Credit Available	Monthly
Totals					

12 Location, box number, and contents of all safe deposit boxes rented or accessed

## Section I - continued

## General Financial Information

## 13 Real property

Brief Description and Type of Ownership	Address (include county, state and parcel number)
a	
b	
c	

## 14 Insurance policies owned with business as beneficiary

Name Insured	Company	Policy Number	Type	Face Amount	Available Loan Value
Total (Enter in Item 21)					

15 Additional information (Court and administrative proceedings by or against the business, settlement agreements, agreements to purchase or sell tangible or financial assets other than in the ordinary course of business, legal claims (whether asserted or not), bankruptcies, repossessions, recent transfers of assets for less than full value, anticipated increases in income, options to buy or sell real or personal property, real or personal property being purchased under contract, real or personal property being held on behalf of the business).

15a List all subsidiaries owned, joint ventures, partnerships and other entities controlled by the business. Provide current market value of the business' interest in such subsidiary or other entity.

## 16 Federal government departments or agencies with whom you have a contract for payment of goods or services

Agency Name	Address	Contract No.	Amount to be Received	Payment Due Date

16a. Federal government departments or agencies that have extended or given the business loans, grants or assistance, or to which you have applied (or anticipate applying for any loan, grant, or assistance) in the past 5 years


## 17 Accounts/Notes receivable (Include loans to stockholders, officers, partners, etc.)

Agency Name	Address	Amount Due	Due Date	Status
Total (Enter in Item 20)				

## Section II

## Asset and Liability Analysis

Description (a)		Cur Mkt Value (b)	Liabilities Bal Due (c)	Equity in Asset (d)	Amount of Mo Pymt. (e)	Name and Address of Lien/Note Holder/Obligee (f)	Date Pledged (g)	Date of Final Pymt. (h)
18 Cash on hand								
19 Bank accounts								
19a Securities and other financial assets owned								
20 Accounts/Notes receivable								
21 Insurance Loan Value								
22 Real property (from item 13)	a							
	b							
	c							
	d							
23 Vehicles (Model, year, license)	a							
	b							
	c							
24 Machinery and equipment (Specify)	a							
	b							
	c							
25 Merchandise inventory (Specify)	a							
	b							
26 Other Assets (including permits, licenses, tax loss carry forwards, agreements not to compete, other contracts) (Specify)	a							
	b							
	c							
	d							
27 Other Liabilities (Include judgements, notes, tax liens, etc )	a							
	b							
	c							
	d							
	e							
28 Federal & State Taxes Owed								
29 Totals								



## Section III.

## Income and Expense Analysis

The following information applies to income and expenses during a one year period

Accounting method used

Income		Expenses	
30 Gross receipts from sales, services, etc	\$	36 Materials purchased	\$
31 Gross rental income		37 Wages and salaries of employees	
32 Interest		38 Wages/salaries/bonuses for officers, directors and stockholders	
33 Dividends		39 Rent	
34 Other income (Specify)		40 Installment payments (from line 29)	
		41 Supplies	
		42 Utilities / Telephone	
		43 Gasoline / Oil	
		44 Repairs and maintenance	
		45 Insurance	
		46 Current taxes	
		47 Other, including fees paid for services (Specify)	
35 Total	\$	48 Total	\$
		49 Net difference	\$

50 List all transferred real & personal property, including cash (by gift, by loan that was not at fair market terms; by sale for less than fair market value or made outside the normal course of business, etc.) that was made within the last 3 years (items of \$3,000.<sup>00</sup> or more)

Date	Amount	Property Transferred	To Whom	Conditions of Transfer
			(Indicate any relationship to business or its partners, directors, stockholders, or other controlling persons)	

## Certification

Under penalties of perjury, I declare that to the best of my knowledge and belief this statement of assets, liabilities, and other information is true, correct, and complete

51 Signature

52 Print Name / Title

53 Date

# Request for Transcript of Tax Return

▶ Do not sign this form unless all applicable lines have been completed.  
▶ Request may be rejected if the form is incomplete or illegible.  
▶ For more information about Form 4506-T, visit [www.irs.gov/form4506t](http://www.irs.gov/form4506t)

OMB No 1545-1872

**Tip** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript," under "Tools" or call 1-800-908-9946. If you need a copy of your return, use Form 4506, Request for Copy of Tax Return. There is a fee to get a copy of your return.

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
<b>2a</b> If a joint return, enter spouse's name shown on tax return.	<b>2b</b> Second social security number or individual taxpayer identification number if joint tax return
<b>3</b> Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
<b>4</b> Previous address shown on the last return filed if different from line 3 (see instructions)	
<b>5</b> If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number	

**Caution.** If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

**6** Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request ▶

**a** Return Transcript, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days. ☐

**b** Account Transcript, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days. ☐

**c** Record of Account, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days. ☐

**7** Verification of Nonfiling, which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days. ☐

**8** Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days. ☐

**Caution:** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

**9** Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

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**Caution:** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. Note: For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

☐ Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T. See instructions.

Phone number of taxpayer on line 1a or 2a

<b>Sign Here</b>	Signature (see instructions)	Date
	Title (if line 1a above is a corporation, partnership, estate, or trust)	
	Spouse's signature	Date

Section references are to the Internal Revenue Code unless otherwise noted.

## Future Developments

For the latest information about Form 4506-T and its instructions, go to [www.irs.gov/form4506t](http://www.irs.gov/form4506t). Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

## General Instructions

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Purpose of form.** Use Form 4506-T to request tax return information. You can also designate (on line 5) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

**Note.** If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

**Tip.** Use Form 4506 Request for Copy of Tax Return, to request copies of tax returns.

**Automated transcript request.** You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript." under "Tools" or call 1-800-808-9946.

**Where to file.** Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

## Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in	Mail or fax to:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301  512-480-2272
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888  559-456-7227
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Internal Revenue Service RAIVS Team Stop 6705 P-6 Kansas City, MO 64999  816-292-6102

## Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409  801-620-6922
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250  859-669-3592

**Line 1b.** Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (TIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

**Line 3.** Enter your current address. If you use a P.O. box, include it on this line.

**Line 4.** Enter the address shown on the last return filed if different from the address entered on line 3.

**Note:** If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

**Line 6.** Enter only one tax form number per request.

**Signature and date.** Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.



**CAUTION** You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.

**Individuals.** Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

**Corporations.** Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-T but must provide documentation to support the requester's right to receive the information.

**Partnerships.** Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

**Note:** If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

**Documentation.** For entries other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

**Signature by a representative.** A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and crimes, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal non-tax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: Learning about the law or the form, 10 min.; Preparing the form, 12 min.; and Copying, assembling, and sending the form to the IRS, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service  
Tax Forms and Publications Division  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.